

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: YAKIMA-TIETON IRRIGATION DISTRICT

YAKIMA-TIETON IRRIGATION DISTRICT, an irrigation district organized and existing under the laws of the State of Washington, having offices located at 470 Camp 4 Road, Yakima, Washington 98908 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to JPMORGAN CHASE BANK, N.A., with offices located at c/o J.P. Morgan Securities LLC, Mail Code: NY1-M138, 383 Madison Avenue – Floor 37, New York, New York 10179, ATTN: Jeffrey L. Panzo ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS SPECIAL FINANCING INC. (and its affiliates) in the amount of \$312,174, docketed as Claim No. 3848 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888 (JMP) (jointly administered under Case No. 08-13555).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 17 day of August, 2012.

YAKIMA-TIETON IRRIGATION DISTRICT

WITNESS:

Sandra J Hull
(Signature)

Name: Sandra J Hull
Title: Asst. Treasurer
(Print name and title of witness)

By: Richard Dieker
(Signature of authorized signatory)

Name: Richard Dieker
Title: Manager
Tel.: (509) 678-4101

JPMORGAN CHASE BANK, N.A.

WITNESS:

Christopher Jancey
(Signature)

Name: Christopher Jancey
Title: _____
(Print name and title of witness)

By: Alexander Wilk
(Signature of authorized signatory)

Name: Alexander Wilk
Title: Authorized Signatory
Tel.: _____